

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	
	:	
DELPHI CORPORATION, ET AL.	:	Case No. 05-44481
	:	Chapter 11, Jointly Administered
	:	Claim No. SEE EXHIBIT B
	:	\$3,626,694.59
	:	
	:	
	:	
Debtors	:	
-----X		

NOTICE TO TRANSFER OF CLAIM PURSUANT TO FRBP 3001(e)(2)

To: ("**Transferor**") L & W Engineering Co. Inc.
6301 Haggerty Road
Belleville, MI 48111

Please take notice that the transfer of 100% of your Claim(s) (as defined in **Exhibit A** and **B** hereto), in the amount of \$3,626,694.59 in the bankruptcy case referenced above, together with all applicable interest, fees and expenses thereto, has been transferred (unless previously expunged by court order) to:

From: ("**Transferee**") APS Capital Corp.
Attn: Matthew Hamilton
1301 Capital of Texas Hwy,
Suite No. B-220
Austin, Texas 78746

Evidence that Transferor has assigned all of its right, title and interest in the Claim(s) to Transferee is attached hereto as **Exhibit A**.

No action is required if you do not object to the transfer of your claim. HOWEVER, IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN TWENTY (20) DAYS OF THE DATE OF THIS NOTICE, YOU MUST FILE A WRITTEN OBJECTION WITH:

United States Bankruptcy Court
Southern District of New York
Attn: Clerk of the Court
One Bowling Green
New York, NY 10004

If you file an objection a hearing will be scheduled. If you do not file an objection, or it is not timely filed, the transferee will be substituted on the Court's records as the Claimant. SEND A COPY OF YOUR OBJECTION TO THE TRANSFEE.

EXHIBIT A
EVIDENCE OF TRANSFER

TO: THE DEBTOR AND THE BANKRUPTCY COURT

L & W Engineering Co. Inc., with an address at 6301 Haggerty Road, Belleville, MI 48111 ("Assignor") transfers and assigns unto APS Capital Corp., its successors and assigns ("Assignee"), pursuant to the terms of that certain Purchase and Sale Agreement For Certain Claims In The Chapter 11 Cases¹, of even date herewith (the "Agreement"), all of its right, title and interest in and to (a) those certain proofs of claim, identified on the attached Schedule, as further identified in each Assignor's duly and timely filed Proof of Claim against Delphi Automotive Systems LLC (the "Debtor"), and (b) that certain Scheduled Claim,² identified on the attached Schedule, as further listed in Schedule F of the Debtor's Schedules of Assets and Liabilities filed in the United States Bankruptcy Court, Southern District of New York ("Bankruptcy Court"), jointly administered under Case No. 05-44481.

Assignor hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Assignor acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Assignor transferring to Assignee the foregoing Claims and recognizing the Assignee as the sole owner and holder of the Claims. Assignor further directs the Debtor, the Bankruptcy Court and all other interested parties that all further notices relating to the Claims, and all payments or distributions of money or property in respect of the Claims, shall be delivered or made to the Assignee.

IN WITNESS WHEREOF, the Assignor and the Assignee have caused this Assignment to be duly executed as of April, 2007.

ASSIGNEE:

APS CAPITAL CORP.
a Delaware corporation

By: 

Name: Matthew Hamilton, Esq.
Title: Managing Director

ASSIGNOR:

L & W ENGINEERING CO. INC.

By: 

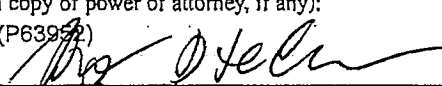
Name: Robert J. Kass
Title: VP Finance

¹ Capitalized terms not otherwise defined herein, have those meaning ascribed to such terms in the Agreement.
² The Proof of Claim and the Scheduled Claim are together hereinafter referred to as the "Claims."

EXHIBIT B
SCHEDULE OF CLAIMS

<u>Original Creditor Name</u>	<u>Schedule No.</u>	<u>Scheduled Amount</u>	<u>Proof of Claim No.</u>	<u>Proof of Claim Amount</u>
L & W Engineering Co.	1619655- 10408241	\$468,148.52	14534	\$3,629,694.59

EXHIBIT C
PROOFS OF CLAIM

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK		PROOF OF CLAIM Claim #14534 USBC SDNY Delphi Corporation, et al. 05-44481 (RDD)
Name of Debtor Delphi Automotive Systems LLC	Case Number 05-44440	
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): L&W Engineering Co.	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	RECEIVED AUG 09 2006 THIS SPACE IS FOR COURT USE ONLY KURTZMAN CARSON
Name and address where notices should be sent: Ryan D. Heilman, Esq., 40950 Woodward Ave., Ste. 100 Bloomfield Hills, MI 48304 Telephone number: 248-540-3340	Last four digits of account or other number by which creditor identifies debtor:	
Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim, dated:		
1. Basis for Claim <input checked="" type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other _____ <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of your SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)		
2. Date debt was incurred: various		3. If court judgment, date obtained:
4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations.		
Unsecured Nonpriority Claim \$ _____ <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		Secured Claim <input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other: <u>Tooling</u> Value of Collateral: <u>\$3,629,694.59</u> Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____
Unsecured Priority Claim <input type="checkbox"/> Check this box if you have an unsecured claim, all or part of which is entitled to priority. Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B) <input checked="" type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).		<input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). *Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.
5. Total Amount of Claim at Time Case Filed: \$ <u>3,629,694.59</u> (unsecured) (secured) (priority) (Total)		THIS SPACE IS FOR COURT USE ONLY JUL 1 2006
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
6. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		
7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		THIS SPACE IS FOR COURT USE ONLY JUL 1 2006
8. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		
Date 7-28-06	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): Ryan D. Heilman (P63952) 	

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment



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